

# CERTIFICATE

State of Kansas  
Special District  
2017

To the Clerk of Atchison County, State of Kansas

We, the undersigned, officers of

## Brush Creek Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2017; and (3) the  
Amount(s) of 2016 Ad Valorem Tax are within statutory limitations for the 2017 Budget.

Table of Contents:		Page No.	2017 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2017		2			
Allocation MVT, RVT, 16/20M Vehicle Ta		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>		<b>K.S.A.</b>			
General	0	6	10,000	3,412	2.389
Debt Service	10-113				
Non-Budgeted Funds					
<b>Totals</b>		xxxxxxx	10,000	3,412	
Budget Summary		0	County Clerk's Use Only		
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes	Nov. 1, 2016 Total Assessed Valuation	
				1,427,943	

Assisted by:

Address:

Email:

Attest: 10-19, 2016

Pauline Lee, mp  
County Clerk

Governing Body

**Computation to Determine Limit for 2017**

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ 2,198
2. Debt service levy in 2016 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,198

**2016 Valuation Information for Valuation Adjustments**

4. New improvements for 2016:	+ 228	
5. Increase in personal property for 2016:		
5a. Personal property 2016	+ 15,401	
5b. Personal property 2015	- 15,401	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2016:	0	
7. Total valuation adjustment (sum of 4, 5c, 6)	228	
8. Total estimated valuation July, 1, 2016	1,427,943	
9. Total valuation less valuation adjustment (8 minus 7)	1,427,715	
10. Factor for increase (7 divided by 9)	0.00016	
11. Amount of increase (10 times 3)	+ \$ 0	
12. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 2,198	
13. Debt service levy in this 2017 budget	0	
14. 2017 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	2,198	
15. Consumer Price Index for all urban consumers for calendar year 2015	0.125%	
16. Consumer Price Index adjustment (3 times 15)	\$ 3	
17. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 2,201	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

2016 Budgeted Funds	Tax Levy Amount in 2016 Budget	Allocation for Year 2017				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	2,198	144	1	74	3	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,198	144	1	74	3	1

County Treas Motor Vehicle Estimate

144

County Treas Recreational Vehicle Estimate

1

County Treas 16/20M Vehicle Estimate

74

County Treas Commercial Vehicle Tax Estimate

3

County Treas Watercraft Tax Estimate

1

MVT Factor 0.06551

RV Factor 0.00045

16/20M Factor 0.03367

Comm Veh Factor 0.00136

Watercraft Factor 0.00045

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	13,701	13,678	6,399
Receipts:			
Ad Valorem Tax	3,062	2,198	xxxxxxxxxxxxxxxxxx
Delinquent Tax	13	53	
Motor Vehicle Tax	478	315	144
Recreational Vehicle Tax		4	1
16/20M Vehicle Tax	156	151	74
Commercial Vehicle Tax	21		3
Watercraft Tax			1
LAVTR			0
In Lieu of Taxes			
Co Treasurer Balance January	0	0	
Co Treasurer Balance December			
Interest on Idle Funds	14		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	3,744	2,721	223
Resources Available:	17,445	16,399	6,622
Expenditures:			
Mowing	3,750	5,000	5,000
Miscellaneous	17	5,000	5,000
Cash Forward (2017 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	3,767	10,000	10,000
Unencumbered Cash Balance Dec 31	13,678	6,399	xxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount	10,000	10,000	10,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		10,000
	Tax Required		3,378
Delinquent Comp Rate:	1.0%		34
	Amount of 2016 Ad Valorem Tax		3,412



## NON-BUDGETED FUNDS

(Only the actual budget year for 2015 is to be shown)

Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Brush Creek Capital Outlay		0	0	0	0
Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	4,100	Cash Balance Jan 1		Cash Balance Jan 1	4,100

[illegible][illegible]

**\*\* Note:** These two block figures should agree.

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2017

The governing body of  
**Brush Creek Cemetery**  
Atchison County

will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.  
Detailed budget information is available at and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits  
of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2015		Current Year Estimate for 2016		Proposed Budget Year for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	3,767	2.825	10,000	1.740	10,000	3,412	2.389
Debt Service							
Non-Budgeted Funds							
Totals	3,767	2.825	10,000	1.740	10,000	3,412	2.389
Less: Transfers	0		0		0		
Net Expenditures	3,767		10,000		10,000		
Total Tax Levied	3,088		2,198		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,093,242		1,263,407		1,427,943		

Outstanding Indebtedness,

Jan 1,	2014	2015	2016
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

0  
0

Page No.

RESOLUTION NO.2016-1BC

*A resolution expressing the property taxation policy of the Brush Creek Cemetery governing body with respect to financing the annual budget for 2017*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2017 budget of the Brush Creek Cemetery exceeding the amount levied to finance the 2016 budget of the Brush Creek Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2015, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Brush Creek Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Brush Creek Cemetery governing body that a levy of property taxes in support of the 2017 budget exceeding the amount levied in 2016, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 12 day of Sept, 2016 by the Brush Creek Cemetery governing body, Atchison County, Kansas.

Brush Creek Cemetery Governing Body

Ken Keefe  
\_\_\_\_\_  
\_\_\_\_\_

Official Publication

Notice of Vote Publication

In adopting the 2017 budgets the following governing bodies voted to increase the property taxes in an amount greater than the levied amount for the 2016 budget, adjusted by the 2015 CPI.

Larkinburg Cemetery	Lancaster Township
Pleasant Grove Cemetery	Walnut Township
Benton Township	Brush Creek Cemetery
Pardee Cemetery	Fire District #2
Cummings Cemetery	Grasshopper Township



# NOTICE OF BUDGET HEARING

The governing body of Atchison County for the Special Districts of the County will met on November 1, 2016 at 1:15 pm at the County Commission Room, Courthouse, 423 North 5th St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the County Clerk's Office, 423 North 5th St, Atchison and will be available at the hearing

## BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuations.

	Prior Year Actual 2015		Current Year Estimate 2016		Proposed Budget 2017			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	July 1, 2016 Est. Valuation	Est. Tax Rate*
Other District Funds								
Cemetery Districts								
Brush Creek Cemetery	3,767	2.825	10,000	1.740	10,000	3,412	1,427,943	2.389
Camp Creek Cemetery	1,428	0.072	1,500	0.144	1,500	940	10,178,868	0.092
Cummings Cemetery	2,984	0.728	4,300	0.985	4,300	3,086	2,744,683	1.124
Effingham Cemetery	8,181	0.842	8,181	0.889	8,181	4,283	6,044,046	0.709
Huron Cemetery	4,925	0.941	3,500	0.900	3,500	2,734	3,612,491	0.757
Lancaster Cemetery	12,410	0.900	14,204	0.850	12,400	5,439	6,715,819	0.810
Larkinburg Cemetery	5,530	2.128	6,500	1.844	6,500	6,061	2,856,335	2.122
Monrovia Cemetery	4,265	2.674	3,659	2.483	3,827	2,565	1,099,150	2.334
Muscatoh Cemetery	10,851	1.769	9,512	1.456	9,512	7,735	5,908,855	1.309
Pardee Cemetery	2,100	0.764	2,400	0.891	3,300	2,646	2,093,495	1.264
Pleasant Grove	1,560	0.493	1,500	0.341	1,500	1,209	2,996,871	0.342
Fire Districts								
Fire District #1	64,451	4.735	103,534	4.084	117,063	48,821	18,525,479	2.635
Fire District #2	57,880	4.993	63,895	4.976	68,530	60,098	12,019,672	5.000
Fire District #3	30,103	3.500	31,500	3.271	31,500	21,804	6,748,540	3.231
Fire District #4	31,116	2.271	56,900	2.233	37,650	27,151	12,527,844	2.167
Fire District #5	45,323	3.064	45,000	3.218	45,000	35,760	12,852,413	2.782

\*Tax rates are expressed in mills.

Pauline M Lee, Atchison County Clerk

**Official Publication  
NOTICE OF BUDGET HEARING**

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**BUDGET SUMMARY**

Proposed Budget 20157 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2015		Current Year Estimate for 2016		Proposed Budget Year For 2017			
Other District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	July 1, 2016 Estimated Valuation	Est. Tax Rate*
Cemetery Districts								
Brush Creek Cemetery	3,767	2.825	10,000	1.740	10,000	3,412	1,427,943	2.389
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Monrovia Cemetery	4,265	2.674	3,659	2.483	3,827	2,565	1,099,150	2.334
Muscotah Cemetery	10,851	1.769	9,512	1.456	9,512	7,735	5,908,855	1.309
Pardee Cemetery	2,100	0.764	2,400	0.891	3,300	2,646	2,093,495	1.264
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Fire Districts								
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Fire District #2	57,880	4.993	63,895	4.976	68,530	60,098	12,019,672	5.000
Fire District #3	30,103	3.500	31,500	3.271	31,500	21,804	6,748,540	3.231
Fire District #4	31,116	2.271	56,900	2.233	37,650	27,151	12,527,844	2.167
Fire District #5	45,323	3.064	45,000	3.218	45,000	35,760	12,852,413	2.782

\*Tax rates are expressed in mills

Pauline M. Lee, Atchison County Clerk

October 22, 2016

**Official Publication**  
**Notice of Vote Publication**

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Pleasant Grove Cemetery	Walnut Township
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Pardee Cemetery	Fire District #2
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October 22, 2016